I hereby certify that this document (along with any document referred to as being attached or enclosed) is being transmitted via the Office electronic filing system to the U.S. Patent and Trademark Office, on the date shown below.

Dated: May 3, 2010

Signature: /Weiying Yang/

Weiying Yang, Reg. No. 61,637

Docket No.: 64603(70904) (PATENT)

Examiner: Aditi Dutt

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Mitsuko Kosaka

Application No.: 10/559,784 Confirmation No.: 8189

Filed: December 8, 2005 Art Unit: 1649

For: METHOD FOR PRODUCING RETINAL

NERVE CELLS FROM NEURAL

STEM/PROGENITOR CELLS DERIVED FROM IRIS TISSUE AND RETINAL NERVE CELLS OBTAINED BY SAME METHOD

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir/Madam:

INTRODUCTORY COMMENTS

This responds to the Final Office Action mailed March 2, 2010 (the Action) which set a three-month shortened statutory period for reply ending on June 2, 2010. It is believed that this paper is filed within two months from the mailing date of the Action (as May 2, 2010 is Sunday). Please amend the above-identified U.S. patent application as follows:

AMENDMENTS TO THE CLAIMS as reflected in the listing of the claims begin on page 2.

Remarks/Arguments begin on page 5 of this paper.